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March 4, 2019

VIA ECF & HAND DELIVERY

Honorable Lewis A. Kaplan  
United States District Judge  
Southern District of New York  
500 Pearl Street  
New York, NY 10007

Re: In re Customs and Tax Administration of the Kingdom of Denmark (SKAT)  
Tax Refund Scheme Litigation, 18-md-2865 (LAK)

Dear Judge Kaplan:

We write on behalf of Plaintiff Skatteforvaltningen, the Customs and Tax Administration of the Kingdom of Denmark (“SKAT”), to notify the Court of related actions recently filed in this District and to provide the Court with courtesy copies of the complaints in those actions. In addition, we also write to request the Court’s assistance to dismiss as duplicative one case that was mistakenly filed twice, as discussed below.

On February 26, 27, and 28, 2019, SKAT filed 43 actions related to this multi-district litigation. In each of these related actions, SKAT also filed a Related Case Statement indicating that case’s relationship to this multi-district litigation. For the Court’s convenience, SKAT has appended to this letter a Schedule of Actions identifying the 43 related actions, and has attached as Exhibit A the complaints with respect to those actions.

SKAT also respectfully requests the Court’s assistance in dismissing one action that SKAT filed by mistake twice. On February 26, 2019, SKAT inadvertently filed the case captioned *Skatteforvaltningen v. Albedo Management LLC Roth 401(K) Plan, et al.*, once with the case number 19-cv-01785 and once with the case number 19-cv-01795. (A copy of the duplicative filings are attached hereto as Exhibit B.) On learning of the duplicative filing, SKAT notified the Clerk of Court, who directed SKAT to request that the Court dismiss the action.

Accordingly, SKAT respectfully requests that the duplicative action, case number 19-cv-01795, be dismissed, and that the Court order the return of the filing fee for that case to SKAT's counsel, Hughes Hubbard & Reed LLP.

Respectfully submitted,



Sarah L. Cave

Enclosures

cc: Counsel of Record (via email, with attachments)

Raubritter LLC Pension Plan (via First Class Mail, with attachments)

**SCHEDULE OF ACTIONS**

| No. | Case Caption   | S.D.N.Y. Case No. | Date Filed        |
|-----|--|-------------------|-------------------|
| 1.  | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Ballast Ventures LLC Roth 401(K) Plan,<br>Joseph herman & Michael Ben-Jacob,<br>Defendants.         | 1:19-cv-01781     | February 26, 2019 |
| 2.  | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Bareroot Capiral Investments LLC Roth 401(K) Plan, David Zelman & Michael Ben-Jacob,<br>Defendants. | 1:19-cv-01783     | February 26, 2019 |
| 3.  | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Albedo Management LLC Roth 401(K) Plan,<br>Joseph Herman & Michael Ben-Jacob,<br>Defendants.        | 1:19-cv-01785     | February 26, 2019 |
| 4.  | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Dicot Technologies LLC Roth 401(K) Plan,<br>David Zelman & Michael Ben-Jacob,<br>Defendants.        | 1:19-cv-01788     | February 26, 2019 |
| 5.  | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Fairlie Investments LLC Roth 401(K) Plan,<br>Joseph Herman & Michael Ben-Jacob,<br>Defendants.      | 1:19-cv-01791     | February 26, 2019 |
| 6.  | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>First Ascent Worldwide LLC Roth 401(K)<br>Plan, Perry Lerner & Michael Ben-Jacob,<br>Defendants.    | 1:19-cv-01792     | February 26, 2019 |

| No. | Case Caption  | S.D.N.Y. Case No. | Date Filed        |
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| 7.  | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Battu Holdings LLC Roth 401K Plan, David Zelman & Michael Ben-Jacob, Defendants.                   | 1:19-cv-01794     | February 26, 2019 |
| 8.  | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Cantata Industries LLC Roth 401(K) Plan, David Zelman & Michael Ben-Jacob, Defendants.             | 1:19-cv-01798     | February 26, 2019 |
| 9.  | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Crucible Ventures LLC Roth 401(K) Plan, Ronald Altbach & Michael Ben-Jacob, Defendants.            | 1:19-cv-01800     | February 26, 2019 |
| 10. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Monomer Industries LLC Roth 401(K) Plan, Robin Jones & Michael Ben-Jacob, Defendants.              | 1:19-cv-01801     | February 26, 2019 |
| 11. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Limelight Global Productions LLC Roth 401(K) Plan, Ronald Altbach & Michael Ben-Jacob, Defendants. | 1:19-cv-01803     | February 26, 2019 |
| 12. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Loggerhead Services LLC Roth 401(K) Plan, Perry Lerner & Michael Ben-Jacob, Defendants.            | 1:19-cv-01806     | February 26, 2019 |

| No. | Case Caption  | S.D.N.Y. Case No. | Date Filed        |
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| 13. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>PAB Facilities Global LLC Roth 401(K)<br>Plan, Perry Lerner & Michael Ben-Jacob,<br>Defendants.    | 1:19-cv-01808     | February 26, 2019 |
| 14. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Plumrose Industries LLC Roth 401K Plan,<br>Ronald Altbach & Michael Ben-Jacob,<br>Defendants.      | 1:19-cv-01809     | February 26, 2019 |
| 15. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Pinax Holdings LLC Roth 401(K) Plan,<br>Robin Jones & Michael Ben-Jacob,<br>Defendants.            | 1:19-cv-01810     | February 26, 2019 |
| 16. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Roadcraft Technologies LLC Roth 401(K)<br>Plan, Ronald Altbach & Michael Ben-Jacob,<br>Defendants. | 1:19-cv-01812     | February 26, 2019 |
| 17. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Sternway Logistics LLC Roth 401(K) Plan,<br>Robin Jones & Michael Ben-Jacob,<br>Defendants.        | 1:19-cv-01813     | February 26, 2019 |
| 18. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Trailing Edge Productions LLC Roth 401(K)<br>Plan, Perry Lerner & Michael Ben-Jacob                | 1:19-cv-01815     | February 26, 2019 |

| No. | Case Caption   | S.D.N.Y. Case No. | Date Filed        |
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| 19. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>True Wind Investments LLC Roth 401(K)<br>Plan, Ronald Altbach & Michael Ben-Jacob,<br>Defendants. | 1:19-cv-01818     | February 26, 2019 |
| 20. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Bernina Pension Plan & John van<br>Merkensteijn,<br>Defendants.                                   | 1:19-cv-01865     | February 27, 2019 |
| 21. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Basalt Ventures LLC Roth 401(K) Plan &<br>John van Merkensteijn,<br>Defendants.                   | 1:19-cv-01866     | February 27, 2019 |
| 22. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Avanix Management LLC Roth 401K Plan &<br>Richard Markowitz,<br>Defendants.                       | 1:19-cv-01867     | February 27, 2019 |
| 23. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Hadron Industries LLC Roth 401(K) Plan &<br>Richard Markowitz,<br>Defendants.                     | 1:19-cv-01868     | February 27, 2019 |
| 24. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Cavus Systems LLC Roth 401(K) Plan,<br>Richard Markowitz & Michael Ben-Jacob,<br>Defendants.      | 1:19-cv-01869     | February 27, 2019 |

| No. | Case Caption   | S.D.N.Y. Case No. | Date Filed        |
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| 25. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Eclouge Industry LLC Roth 401(K) Plan,<br>Perry Lerner & Michael Ben-Jacob,<br>Defendants.  | 1:19-cv-01870     | February 27, 2019 |
| 26. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Starfish Capital Management LLC Roth<br>401(K) Plan & John van Merkensteijn,<br>Defendants. | 1:19-cv-01871     | February 28, 2019 |
| 27. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Voojoo Productions LLC Roth 401(K) Plan &<br>John van Merkenstijn,<br>Defendants.           | 1:19-cv-01873     | February 27, 2019 |
| 28. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Azalea Pension Plan & Elizabeth van<br>Merkensteijn,<br>Defendants.                         | 1:19-cv-01893     | February 28, 2019 |
| 29. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Omineca Pension Plan, John van<br>Merkensteijn & Michael Ben-Jacob,<br>Defendants.          | 1:19-cv-01894     | February 28, 2019 |
| 30. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Batavia Capital Pension Plan & Richard<br>Markowitz,<br>Defendants.                         | 1:19-cv-01895     | February 28, 2019 |

| No. | Case Caption   | S.D.N.Y. Case No. | Date Filed        |
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| 31. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Routt Capital Pension Plan & Richard<br>Markowitz,<br>Defendants.                                 | 1:19-cv-01896     | February 28, 2019 |
| 32. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>RJM Capital Pension Plan & Richard<br>Markowitz,<br>Defendants.                                   | 1:19-cv-01898     | February 28, 2019 |
| 33. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Calypso Investments Pension Plan & Jocelyn<br>Markowitz,<br>Defendants.                           | 1:19-cv-01904     | February 28, 2019 |
| 34. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Michelle Investments Pension Plan, John van<br>Merkensteijn & Richard Markowitz,<br>Defendants.   | 1:19-cv-01906     | February 28, 2019 |
| 35. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Remece Investments LLC Pension Plan, John<br>van Merkensteijn & Richard Markowitz,<br>Defendants. | 1:19-cv-01911     | February 28, 2019 |
| 36. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Vanderlee Technologies Pension Plan, David<br>Zelman & Michael Ben-Jacob,<br>Defendants.          | 1:19-cv-01918     | February 28, 2019 |

| No. | Case Caption   | S.D.N.Y. Case No. | Date Filed        |
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| 37. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Cedar Hill Capital Investments LLC Roth 401(K) Plan, Edwin Miller & Michael Ben-Jacob,<br>Defendants. | 1:19-cv-01922     | February 28, 2019 |
| 38. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Xiphias LLC Pension Plan, John van Merkensteijn & Richard Markowitz,<br>Defendants.                   | 1:19-cv-01924     | February 28, 2019 |
| 39. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Green Scale Management LLC Roth 401(K) Plan, Edwin Miller & Michael Ben-Jacob,<br>Defendants.         | 1:19-cv-01926     | February 28, 2019 |
| 40. | Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(K) Plan, Edwin Miller & Michael Ben-Jacob,<br>Defendants.                                  | 1:19-cv-01928     | February 28, 2019 |
| 41. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Keystone Technologies LLC Roth 401(K) Plan, Edwin Miller & Michael Ben-Jacob,<br>Defendants.          | 1:19-cv-01929     | February 28, 2019 |
| 42. | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Tarovs Pension Plan & John van Merkensteijn,<br>Defendants.   | 1:19-cv-01930     | February 28, 2019 |

| <b>No.</b> | <b>Case Caption</b>  | <b>S.D.N.Y. Case No.</b> | <b>Date Filed</b> |
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| 43.        | Skatteforvaltningen,<br>Plaintiff,<br>vs.<br>Tumba Systems LLC Roth 401(K) Plan,<br>Edwin Miller & Michael Ben-Jacob,<br>Defendants. | 1:19-cv-01931            | February 28, 2019 |